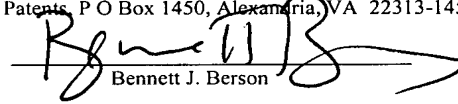


I hereby certify that this correspondence is being deposited with the United States Postal Service on the date set forth below as First Class Mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P O Box 1450, Alexandria, VA 22313-1450.

Date of Signature and Deposit: April 11, 2007


Bennett J. Berson

PATENT



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): James A. Thomson
Timothy J. Kamp
Yue Ma
Jia-Qiang He

Date: April 11, 2007

Serial No.: 10/627,245

Group Art Unit: 1636

Filed: 07/25/2003

Examiner: Daniel M. Sullivan

Title: FUNCTIONAL CARDIOMYOCYTES
FROM HUMAN EMBRYONIC STEM CELLS

File No.: 960296.99179

RESPONSE

Mail Stop Amendment
Commissioner for Patents
P O Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to a non-final Office Action mailed December 12, 2006 in the file of the above-identified application, please amend the application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 7 of this paper.